

Office of the Comptroller

30 August 1957

ATTN : Technical Accounting Staff  
Chief, Accounts Branch, Finance Division

25X1A6a

Paragraph 20 of [ ] Audit Report as of 30 April 1957

1. The Audit Report as of 30 April 1957 contains a recommendation for improvement in FPA procedure. This paragraph is quoted below:

Paragraph 20

"In the previous audit this office recommended that some type of positive day to day control be effected over stock record postings. The logistics, portion of the stock records is now being double checked for correct postings and extensions. While errors have been greatly reduced, reconciliations are still tedious and time consuming. It is our opinion that postings should be positively verified before submission to finance by taping card postings and agreeing this tape to a tape of the applicable documents prior to the submission of these documents to finance. This should result in the expenditure of fewer total man hours than is now necessary since under the present system, if one error is made it is often necessary to recheck all prior postings made during the month, a step which will become unnecessary if postings were positively proofed before submission to Finance. We again recommend that the station consider this or some similar procedure which would isolate errors at the time they are made. We also recommend that Headquarters consider a system such as that briefly described above for inclusion in the Supply procedure. It is our opinion that positive proofing by logistics and KUCUS is a prerequisite to accurate monthly reconciliations at this installation."

2. The above is presented for your consideration and appropriate action.

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